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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL LODGING NO.1297 OF 2004

The Commissioner of Income Tax..Appellant

Vs.

M/s.Punit Creations.....Respondent

Mr.A.D. Kangoo i/b.Pankaj Kapoor for the Appellant.
Mr.A.K. Jasani,for Respondent

CORAM: F.I. REBELLO &
A.A.SAYED,JJ.
DATED: 23RD JULY,2007

P.C.:

. We have perused the impugned order. The issue pertains to imposition of penalty. On the facts on record the learned Tribunal came to the conclusion that the default, if any, was technical and consequently dismissed the Appeal. In our opinion no question of law arises for this appeal to be admitted. Hence Appeal dismissed. Refund of Court Fees as per law. Certified copy expedited.

(A.A. SAYED, J.) **(F.I.REBELLO, J.)**